

FYE 2009 Review - Annual Financial Report

School District: Henderson County
 Audit Firm Name: Neel, Crafton & Phillips, LLP
 Date: 1/28/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: January 29, 2010 10:44:00 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	15,673,975.01	15,859,390.64	-185,415.63	15,846,456.00	12,934.64	Refer Pg 16 Financial Audit Report, difference is not readily identifiable
Revenue (State) - 3900 (On-Behalf Payments)	0.00	9,160,540.93	-9,160,540.93	9,261,332.00	-100,791.07	
Revenue (State) - 3XXX (Not 3900)	26,126,572.76	26,126,572.76	0.00	26,038,717.00	87,855.76	
Revenue (Federal) - 4XXX	53,367.29	57,823.44	-4,456.15	57,823.00	0.44	
Total Revenues	41,853,915.06	51,204,327.77	-9,350,412.71	51,204,328.00	-0.23	
Expenditures-Not including Transfers Out or On Behalf	40,313,139.77	40,728,953.84	-415,814.07	49,889,495.00	-9,160,541.16	
Expenditures-On Behalf	0.00	9,160,540.93	-9,160,540.93	0.00	9,160,540.93	
Total Expenditures	40,313,139.77	49,889,494.77	-9,576,355.00	49,889,495.00	-0.23	
Excess (Deficiency) of Revenues Over Expenditures	1,540,775.29	1,314,833.00	225,942.29	1,314,833.00	0.00	
Other Financing Sources - Not Transfers In	11,326.06	11,326.06	0.00	11,326.00	0.06	
Other Financing Sources - Transfers In Only - 52XX Transfers	97,628.40	97,628.40	0.00	97,628.00	0.40	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	133,564.00	133,564.00	0.00	133,564.00	0.00	
Total Other Financing Sources, Uses and Transfers	-24,609.54	-24,609.54	0.00	-24,610.00	0.46	
Net Change in Fund Balance	1,516,165.75	1,290,223.46	225,942.29	1,290,223.00	0.46	
Beginning Fund Balance - July 1	12,720,751.68	12,720,751.68	0.00	18,101,675.00	-5,380,923.32	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	14,236,917.43	14,010,975.14	225,942.29	19,391,898.00	-5,380,922.86	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	9,160,540.93	-9,160,540.93	0.00	9,160,540.93	
On-Behalf Expenditures by Fund	0.00	9,160,540.93	-9,160,540.93	0.00	9,160,540.93	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	28,093.02	28,093.02	0.00	28,093.00	0.02	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,762,961.30	2,904,216.75	-141,255.45	2,904,216.00	0.75	
Revenue (Federal) – 4XXX	4,290,796.08	4,290,796.08	0.00	4,290,795.00	1.08	
Total Revenues	7,081,850.40	7,223,105.85	-141,255.45	7,223,104.00	1.85	
Expenditures-Not including Transfers Out and not 0280	7,215,414.40	7,356,669.85	-141,255.45	7,356,668.00	1.85	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7,215,414.40	7,356,669.85	-141,255.45	7,356,668.00	1.85	
Excess (Deficiency) of Revenues Over Expenditures	-133,564.00	-133,564.00	0.00	-133,564.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	133,564.00	133,564.00	0.00	133,564.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	133,564.00	133,564.00	0.00	133,564.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	35,470.33	35,470.33	0.00	35,470.00	0.33	
Revenue (State) – 3XXX	621,234.00	621,234.00	0.00	621,234.00	0.00	
Total Revenues	656,704.33	656,704.33	0.00	656,704.00	0.33	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	656,704.33	656,704.33	0.00	656,704.00	0.33	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	656,704.33	656,704.33	0.00	656,704.00	0.33	
Beginning Fund Balance - July 1	513,649.61	513,649.61	0.00	893,446.00	-379,796.39	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	1,170,353.94	1,170,353.94	0.00	1,550,150.00	-379,796.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	1,348,311.17	1,348,311.17	0.00	1,348,311.00	0.17	
Revenue (State) – 3XXX	899,123.00	899,123.00	0.00	899,123.00	0.00	
Total Revenues	2,247,434.17	2,247,434.17	0.00	2,247,434.00	0.17	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	2,247,434.17	2,247,434.17	0.00	2,247,434.00	0.17	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,956,428.00	1,956,428.00	0.00	1,956,428.00	0.00	
Total Other Financing Sources, Uses and Transfers	-1,956,428.00	-1,956,428.00	0.00	-1,956,428.00	0.00	
Net Change in Fund Balance	291,006.17	291,006.17	0.00	291,006.00	0.17	
Beginning Fund Balance - July 1	88,259.27	88,259.27	0.00	644,340.00	-556,080.73	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	379,265.44	379,265.44	0.00	935,346.00	-556,080.56	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	13,620.00	13,620.00	0.00	13,620.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	13,620.00	13,620.00	0.00	13,620.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-13,620.00	-13,620.00	0.00	-13,620.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-13,620.00	-13,620.00	0.00	-13,620.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	584,113.00	-584,113.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-13,620.00	-13,620.00	0.00	570,493.00	-584,113.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	268.84	268.84	0.00	269.00	-0.16	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	268.84	268.84	0.00	269.00	-0.16	
Expenditures - Not Including Transfers Out	1,957,175.23	1,957,175.23	0.00	1,943,680.00	13,495.23	Refer Pg 41 Financial Audit Report, differences not readily identifiable
Total Expenditures	1,957,175.23	1,957,175.23	0.00	1,943,680.00	13,495.23	
Excess (Deficiency) of Revenues Over Expenditures	-1,956,906.39	-1,956,906.39	0.00	-1,943,411.00	-13,495.39	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	4,505,000.00	-4,505,000.00	Refer Pg 41 Financial Audit Report, differences not readily identifiable
Other Financing Sources - Transfers In Only – 52XX Transfers	1,956,428.00	1,956,428.00	0.00	1,956,428.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	4,518,495.00	-4,518,495.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,956,428.00	1,956,428.00	0.00	1,942,933.00	13,495.00	
Net Change in Fund Balance	-478.39	-478.39	0.00	-478.00	-0.39	
Beginning Fund Balance - July 1	478.39	478.39	0.00	478.00	0.39	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	478.39	478.39	0.00	0.00	478.39	
Ending Balance - June 30	478.39	478.39	0.00	0.00	478.39	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	51,840,172.80	61,331,840.96	-9,491,668.16	61,331,839.00	1.96	
Total Expenditures - Governmental Funds	49,499,349.40	59,216,959.85	-9,717,610.45	59,203,463.00	13,496.85	Refer Pg 41 Financial Audit Report, differences not readily identifiable
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	2,340,823.40	2,114,881.11	225,942.29	2,128,376.00	-13,494.89	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	108,954.46	108,954.46	0.00	95,459.00	13,495.46	
Net Change in Fund Balance - Governmental Funds	2,449,777.86	2,223,835.57	225,942.29	2,223,835.00	0.57	
Beginning Fund Balance - July 1 - Governmental Funds	13,323,617.34	13,323,617.34	0.00	20,224,052.00	-6,900,434.66	Unexplained difference in beginning balance and not matching last year ending balance
Ending Fund Balance - June 30 - Governmental Funds	15,773,395.20	15,547,452.91	225,942.29	22,447,887.00	-6,900,434.09	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,523,586.76	1,523,586.76	0.00	1,563,488.00	-39,901.24	Refer Pg 19 Financial Audit Report, differences due to Acct Receivable of Donated commodities as references on Pg 21
Total Operating Revenues	1,523,586.76	1,523,586.76	0.00	1,563,488.00	-39,901.24	
Expenditures-Not including Transfers Out or On-behalf	3,609,458.49	3,617,099.76	-7,641.27	3,798,828.00	-181,728.24	Refer Pg 19 Financial Audit Report, difference not readily identifiable
Expenditures-On Behalf	0.00	205,638.00	-205,638.00	0.00	205,638.00	
Expenditures - Depreciation Only (Fund 81)	180.40	66,113.99	-65,933.59	66,114.00	-0.01	
Total Operating Expenses	3,609,638.89	3,888,851.75	-279,212.86	3,864,942.00	23,909.75	Refer Pg 19 Financial Audit Report, difference not Readily identifiable
Operating Income (Loss)	-2,086,052.13	-2,365,264.99	279,212.86	-2,301,454.00	-63,810.99	
Non-Operating Revenue - Interest Income Only (Local) - 1510	58,956.36	58,956.36	0.00	58,956.00	0.36	
Revenue (State) – 3XXX	38,590.00	38,590.00	0.00	38,590.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	205,638.00	-205,638.00	205,638.00	0.00	
Donated Commodities – 4550	258,633.81	258,633.81	0.00	258,634.00	-0.19	
Revenue (Federal) - 4XXX, not 4550	1,957,408.00	1,997,310.00	-39,902.00	1,957,409.00	39,901.00	Refer Pg 19 Financial Audit Report, difference not Readily identifiable
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	2,313,588.17	2,559,128.17	-245,540.00	2,519,227.00	39,901.17	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	97,628.40	97,628.40	0.00	97,628.00	0.40	
Net Transfers In (Out)	-97,628.40	-97,628.40	0.00	-97,628.00	-0.40	
Change in Net Assets	129,907.64	96,234.78	33,672.86	120,145.00	-23,910.22	
Beginning Net Assets - July 1	1,720,345.04	1,720,345.04	0.00	2,129,405.00	-409,059.96	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	1,850,252.68	1,816,579.82	33,672.86	2,249,550.00	-432,970.18	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,105,750.61	1,105,750.61	0.00	1,101,403.00	4,347.61	Refer Pg 19 Financial Audit Report, differences not readily identifiable
Total Operating Revenues	1,105,750.61	1,105,750.61	0.00	1,101,403.00	4,347.61	
Expenditures-Not including Transfers Out	1,034,994.12	1,289,570.23	-254,576.11	1,289,570.00	0.23	
Expenditures - Depreciation Only (Fund 81)	0.00	1,900.65	-1,900.65	1,901.00	-0.35	
Total Operating Expenses	1,034,994.12	1,291,470.88	-256,476.76	1,291,471.00	-0.12	
Operating Income (Loss)	70,756.49	-185,720.27	256,476.76	-190,068.00	4,347.73	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	150,344.00	-150,344.00	Classification difference only
Revenue (State) - 3900 (On-Behalf Payments)	0.00	150,344.00	-150,344.00	0.00	150,344.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	150,344.00	-150,344.00	150,344.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	70,756.49	-35,376.27	106,132.76	-39,724.00	4,347.73	
Beginning Net Assets - July 1	138,275.22	138,275.22	0.00	182,536.00	-44,260.78	Unexplained difference in beginning balance and not matching last year ending balance
Ending Net Assets - June 30	209,031.71	102,898.95	106,132.76	142,812.00	-39,913.05	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	2,629,337.37	2,629,337.37	0.00	2,664,891.00	-35,553.63	Refer to difference in Proprietary funds
Total Operating Expenses - Proprietary Funds	4,644,633.01	5,180,322.63	-535,689.62	5,156,413.00	23,909.63	
Operating Income (Loss) - Proprietary Funds	-2,015,295.64	-2,550,985.26	535,689.62	-2,491,522.00	-59,463.26	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	2,313,588.17	2,709,472.17	-395,884.00	2,669,571.00	39,901.17	
Net Transfers In (Out) - Proprietary Funds	-97,628.40	-97,628.40	0.00	-97,628.00	-0.40	
Net Income (Loss) - Proprietary Funds	200,664.13	60,858.51	139,805.62	80,421.00	-19,562.49	
Net Assets, July 1, 2008 - Proprietary Funds	1,858,620.26	1,858,620.26	0.00	2,311,941.00	-453,320.74	
Net Assets, June 30, 2009 - Proprietary Funds	2,059,284.39	1,919,478.77	139,805.62	2,392,362.00	-472,883.23	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	1,627,781.00	-1,627,781.00	Refer to Pg 23 Financial Audit Report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	1,627,781.00	-1,627,781.00	
Deductions	0.00	0.00	0.00	1,726,699.00	-1,726,699.00	
Total Deductions	0.00	0.00	0.00	1,726,699.00	-1,726,699.00	
Change in Net Assets	0.00	0.00	0.00	-98,918.00	98,918.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	98,918.00	-98,918.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	1,627,781.00	-1,627,781.00	Refer to Pg 23 Financial Audit Report
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	1,726,699.00	-1,726,699.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	-98,918.00	98,918.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	98,918.00	-98,918.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	205,638.00	-205,638.00	0.00	205,638.00	
Fund 51 - On-Behalf Expenditures	0.00	205,638.00	-205,638.00	0.00	205,638.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	405.67	2,944,723.47	-2,944,317.80	2,944,723.00	0.47	Refer Pg 32-33 Note 4 Financial Audit Report
Depreciation Expense - Fund 81	180.40	66,113.99	-65,933.59	68,014.00	-1,900.01	Refer Pg 32-33 Note 4 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	9,516,522.93	-9,516,522.93	9,516,522.93	0.00	Refer to KDE Website for On Behalf Payments on Report FY 2009 On Behalf Payments for SEEK Application
On-Behalf Payments (Audit)	0.00	0.00	0.00	9,466,970.00	-9,466,970.00	Amount Reported in Financial Audit Report Note 14 reports 9,160,541
On-Behalf Payments (Audit - KDE Web)	0.00	-9,516,522.93	9,516,522.93	-49,552.93	-9,466,970.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	405.67	2,944,723.47	-2,944,317.80	0.00	2,944,723.47	Program Error
Change Total assets	-405.67	-2,944,723.47	2,944,317.80	0.00	-2,944,723.47	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-405.67	-2,944,723.47	2,944,317.80	0.00	-2,944,723.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	180.40	66,113.99	-65,933.59	0.00	66,113.99	Program Error
Change Total assets	-180.40	-66,113.99	65,933.59	0.00	-66,113.99	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-180.40	-66,113.99	65,933.59	0.00	-66,113.99	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	1,900.65	-1,900.65	0.00	1,900.65	Program Error
Change Total assets	0.00	-1,900.65	1,900.65	0.00	-1,900.65	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,900.65	1,900.65	0.00	-1,900.65	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	586.07	3,012,738.11	-3,012,152.04	0.00	3,012,738.11	
Change in Total Fixed Assets	-586.07	-3,012,738.11	3,012,152.04	0.00	-3,012,738.11	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-586.07	-3,012,738.11	3,012,152.04	0.00	-3,012,738.11	